

June 11, 2007

Rosa Lewis
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, D.C. 20463

Identification Number: C00135368

Re: Amended 12 Day Pre-General Report (10/01/06-10/18/06), received 2/23/07

To Ms. Lewis:

This letter is a response to the inquiry sent on April 27, 2007 requesting additional information on the following item:

a. The amended report discloses a \$57,937.56 difference on Line(s) 11(a)(i), 11(a)(ii), 21(b), and 24 compared to the original report.

In response to item (a), the following reconciling assessment has been made:

1. Line 11(a)(i) and Line 11(a)(ii) - The itemized and unitemized receipts accounts for \$14,623.40 of the total difference between the amended and original report. This discrepancy was due to our receipts system creating incomplete reports when inquiries for donor data has a date range that ends mid month versus a 'clean' date range from the 1st day of the month to the last. The original Pre-General Report uploaded our receipts data from 10/1/06 - 10/18/06. Therefore due to the 18th cut off date, our receipts system produced an incomplete report. Prior to receipt of your letter, the Sierra Club Political Committee fixed the receipts system and was able to amend the report with the correct data. A reconciliation of our receipts was completed to ensure accuracy of our amended data.

2. Line 21(b) - The allocable expenditures accounts for \$1,344.56 of the total difference between the amended and original report. This discrepancy was due to 'Besa, Glen' in-kind salary expense of \$1,089.60 not being recorded as an allocable offset to his independent expenditure in Line 24. In addition, 'Honecker, Chris' accounts for the residual \$254.96 difference, which was due to his in-kind salary being incorrectly recorded in line 21(b) on the original report. The original report reported only half the amount of \$510.08. This was due to inadvertent clerical error on how the non-federal portion would be reimbursed. The amended report discloses his salary categorized as administrative and paid entirely by the Sierra Club Political Committee. The non-federal portion was correctly paid to the Sierra Club Political Committee by a transfer from our Sierra Club Voter Education Fund in our Post-General Report.

3. Line 24 - The independent expenditures accounts for \$41,969.60 of the total difference between the amended and original report. The discrepancy was due to a 'GRS Consulting' expenditure of \$40,880 that was not disclosed on the original report. In addition, 'Besa, Glen' in-kind salary of \$1,089.60 was also not disclosed. These have been correctly disclosed on the amended report.

If you have any additional questions please contact Gayle Sheehan at (415) 977-5560.

Sincerely,

Catherine Duvall

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ETEXT ATTACHMENT

Sierra Club Political Committee
